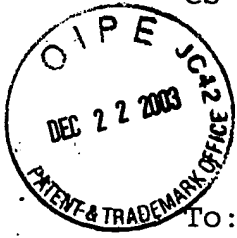


CS-01-214



December 12, 2003

To: Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572  
28 Davis Avenue  
Poughkeepsie, N.Y. 12603

Subject: | Serial No. 10/662,674 09/15/03 |  
Yong Meng Lee et al.  
METHOD OF FORMING DOUBLE-GATED  
SILICON-ON-SILICON (SOI) TRANSISTORS  
WITH CORNER ROUNDING  
| \_\_\_\_\_ |

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Stephen G. Stanton, registration number 35,690, as my associate attorney in this case. His telephone number is (610) 296-5194.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record